

ANDREW M PARK, CPA, P.C.
CERTIFIED PUBLIC ACCOUNTANT & CONSULTANT

July 23, 2019

VIA ELECTRONIC MAIL

Hon. Paul G. Gardephe
United States District Court Judge
Thurgood Marshall
United States Courthouse
40 Foley Square, Room 705
New York, NY 10007

Re: Fitz v. Bethel Gourmet Food Corp.
CA No. 17-cv-08919

Dear Judge Gardephe:

Pursuant to your instruction to serve as an independent auditor in the above captioned matter, I have received documents and continuing to receive documents from both parties. I write to Your Honor to request the Court's assistance regarding certain documents that has been in question.

In December 1, 2018, the Defendants retained a new accountant, Mr. Kim, CPA. Prior to December 1, 2018, the Defendants were working with another accountant, Mr. Park, CPA. I have been working with the current accountant, Mr. Kim, CPA in obtaining the necessary documents for my analysis. According to Mr. Kim, CPA, the predecessor accountant did not provide and will not provide all the necessary files which may have a significant impact on my analysis. For example, the business tax returns indicate the business dissolved effective December 31, 2017. However, I received documents that is inconsistent with this information. These documents include financial statements and bank statements with business transactions subsequent to December 31, 2017. Therefore, I request if Your Honor will grant the Court's assistance in obtaining the financial and accounting records from the Defendant's predecessor accountant. I am specifically requesting the QuickBooks files and all related supporting schedules and documents for Bethel Gourmet Food Corp, Young Y. Kim and Pyung Kim.

Therefore, if Your Honor can kindly request the Court's assistance in obtaining the QuickBooks files and all related supporting schedules and documents for Bethel Gourmet Food Corp., Young Y. Kim and Pyung Kim, then it would be appreciated. Thank you for your courtesies.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Andrew M. Park". The signature is fluid and cursive, with the first name "Andrew" being more prominent.

Andrew M. Park, CPA/CFF/CGMA, CFE, CVA,
Certified Forensic Accountant

cc: Martin E. Restituyo, Esq. via electronic mail
Diane H. Lee, Esq. via electronic mail